



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Pat Moses Date Reviewed: July 26, 2000

Ancillary Document being reviewed (provide number and title): ETA 442.12.142 FILM USED TO PRODUCE PROTRAITS

Date last Issued: October 15, 1971

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-140 Photofinishers and photographers

Purpose of the document: To clarify that film/negatives do not become a physical part of a finished portrait, meaning sales or use tax is due at the time of purchase or use of such film, unless the film is purchased for resale without intervening use.

	Yes	No
Is the document clearly written?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	Yes	No
Does the document provide accurate and useful information?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	Yes	No
Does the document provide information not currently in the rule?	<input type="checkbox"/>	<input checked="" type="checkbox"/>



Review recommendation:

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

X

Briefly explain your recommendation:

This information actually is already in Rule 142. If Rule 142 is combined with Rule 140, as recommended, this ETA can simply be repealed or used as an example in the combined rule.

Manager Action:

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Accepted recommendation

Date: _____

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Returned for further review

Date: _____

Comments _____